

## ABSTRACT

The object of the present invention is to provide a broadcasting system, a broadcast receiving device and broadcast receiving method that make the viewer individually can conduct the setting or non-setting of CM display and the CM category to be displayed. The broadcasting device 10 transmits the program broadcast and the CM broadcast via separate channels; the broadcast receiving device 20 receives the program broadcast and the CM broadcast transmitted via separate channels as the program data and the CM data respectively and records the CM data once in the broadcast contents recording means 23, and the control means 24 invokes CM from the CM data recorded according to the condition set by the condition setting means 25 in advance, forms CM combined data by placing the CM invoked in the program data and displays on the screen using the CM combined data.